

# SHEEHAN PHINNEY

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June 8, 2016

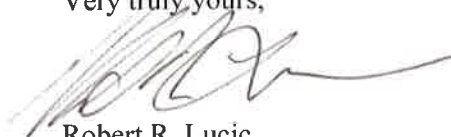
Sharon E. Kivowitz, Esq.  
Assistant Regional Counsel  
Office of the Regional Counsel – Region 2  
United States Environmental Protection Agency  
290 Broadway, 17<sup>th</sup> Floor  
New York, NY 10007-1866

**Re: Settlement Agreement and Order on Consent for Remedial Design**  
**New Cassel Hicksville Contaminated Groundwater Superfund Site, OU1**

Dear Ms. Kivowitz:

In response to your correspondence dated May 27, 2016, IMC Eastern Corp. remains willing to negotiate a settlement in good faith. However, because IMC's only assets consist of disputed insurance coverage, it will not be able to comply with the financial assurance provisions of the draft AOC and therefore cannot agree to be bound by them.

Very truly yours,



Robert R. Lucic